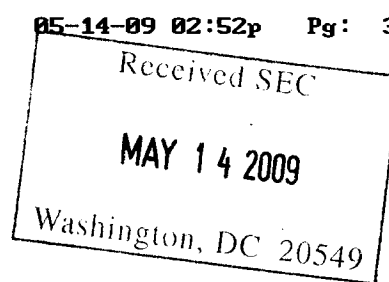




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NYSE Regulation



CERTIFAC
001-08427

VIA FACSIMILE AND U.S. MAIL

May 14, 2009

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: **Elksportfinans ASA**
CIK: 0000700908
Filer: 333-140546
Filing: 8-A12B filed May 13, 2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on May 13, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

Strategic Accelerated Redemption Securities linked to the S&P 500 Index due May 17, 2011

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Listing Compliance

Enclosure